

**Exhibit A**

**Proposed Order**

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et  
al.*,

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**This filing relates to the  
Commonwealth, HTA, and  
COFINA.**

ORDER GRANTING THREE HUNDRED SIXTY-SIXTH OMNIBUS OBJECTION (NON-SUBSTANTIVE) OF COMMONWEALTH OF PUERTO RICO, THE PUERTO RICO HIGHWAYS AND TRANSPORTATION AUTHORITY, AND THE PUERTO RICO SALES TAX FINANCING CORPORATION TO CLAIMS ASSERTED AGAINST THE INCORRECT DEBTOR

Upon the *Three Hundred Sixty-Sixth Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico, the Puerto Rico Highways and Transportation Authority, and the Puerto Rico Sales Tax Financing Corporation to Claims Asserted Against the Incorrect Debtor*

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA", and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the "Debtors") (Bankruptcy Case No. 19-BK-5532-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

[ECF No. 17913] (the “Three Hundred Sixty-Sixth Omnibus Objection”)<sup>2</sup> of the Commonwealth of Puerto Rico (the “Commonwealth”), the Puerto Rico Highways and Transportation Authority (“HTA”), and the Puerto Rico Sales Tax Financing Corporation (“COFINA,” and together with the Commonwealth and HTA, the “Debtors”), dated August 20, 2021, for entry of an order reclassifying certain claims filed against the Commonwealth, as more fully set forth in the Three Hundred Sixty-Sixth Omnibus Objection and supporting exhibits thereto; and the Court having jurisdiction to consider the Three Hundred Sixty-Sixth Omnibus Objection and to grant the relief requested therein pursuant to Section 306(a) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”)<sup>3</sup>; and venue being proper pursuant to PROMESA Section 307(a); and due and proper notice of the Three Hundred Sixty-Sixth Omnibus Objection having been provided to those parties identified therein, and no other or further notice being required; and each of the claims identified in the column titled “Asserted” in Exhibit A to the Three Hundred Sixty-Sixth Omnibus Objection having improperly identified the Commonwealth, COFINA, or HTA as obligor, when such claims are properly asserted, if at all, against the debtor(s) identified in the column titled “Corrected” in Exhibit A to the Three Hundred Sixty-Sixth Omnibus Objection; and the Court having determined that the relief sought in the Three Hundred Sixty-Sixth Omnibus Objection is in the best interest of the Debtors, its creditors, and all the parties in interest; and the Court having determined that the legal and factual bases set forth in the Three Hundred Sixty-Sixth Omnibus Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

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<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings given to such terms in the Three Hundred Sixty-Sixth Omnibus Objection.

<sup>3</sup> PROMESA is codified at 48 U.S.C. §§ 2101-2241.

ORDERED that the Three Hundred Sixty-Sixth Omnibus Objection is GRANTED as set forth herein; and it is further

ORDERED that the claims identified in the column titled “Asserted” in Exhibit A to the Three Hundred Sixty-Sixth Omnibus Objection are hereby reclassified to be claims asserted against the Title III debtor(s) indicated in the column titled “Correct” in Exhibit A; and it is further

ORDERED that the Debtors’ right to object to the Reclassified Claims is reserved; and it is further

ORDERED that Prime Clerk is authorized and directed, in the official claims register in the PROMESA cases, to move the claims identified in the column titled “Asserted” in Exhibit A to the Three Hundred Sixty-Sixth Omnibus Objection from Title III case for the debtor(s) identified in the column titled “Asserted” in Exhibit A to the Three Hundred Sixty-Sixth Omnibus Objection to the Title III case for the debtor(s) identified in the column titled “Corrected” in Exhibit A to the Three Hundred Sixty-Sixth Omnibus Objection; and it is further

ORDERED that this Order resolves Docket Entry No. 17913 in Case No. 17-3283; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

SO ORDERED.

Dated: \_\_\_\_\_

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Honorable Judge Laura Taylor Swain  
United States District Judge

**EXHIBIT A**

**Schedule of Claims Subject to the Three Hundred Sixty-Sixth Omnibus Objection**

## Three Hundred and Sixty-Sixth Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 AYALA ORTIZ, MARILYN PO BOX 289 HORMIGUEROS, PR 00660-0289	10202^	Puerto Rico Highways and Transportation Authority	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Puerto Rico Highways and Transportation Authority when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Commonwealth of Puerto Rico.							
		^ Claim #10202 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims					
		Claim #10202 also contained on Exhibit A to the 375th Omnibus Claims Objection for Claims to Be Disallowed					
		Claim #10202 also contained on Exhibit A to the 378th Omnibus Claims Objection for Claims to Be Disallowed					
2 BAUZA, JUAN M. #624 CARLOS D. RIVERA SAN JUAN, PR 00924	144271^	Puerto Rico Highways and Transportation Authority	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Claimant identifies obligor as the Puerto Rico Highways and Transportation Authority when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Commonwealth of Puerto Rico.							
		^ Claim #144271 also contained on Exhibit A to the 362nd Omnibus Claims Objection for Claims to Be Reclassified					
		Claim #144271 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed					
		Claim #144271 also contained on Exhibit A to the 376th Omnibus Claims Objection for Claims to Be Partially Disallowed					
3 BOURET ECHEVERRIA, POULLETTE	173994	Puerto Rico Sales Tax Financing Corporation (COFINA)	Unsecured	\$2,333.00*	Commonwealth of Puerto Rico	Unsecured	\$2,333.00*
Reason: Claimant identifies obligor as the Puerto Rico Sales Tax Financing Corporation (COFINA) when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.							
4 CONSOLIDATED WASTE SERVICES	29341	Commonwealth of Puerto Rico	Unsecured	\$300.00	Puerto Rico Electric Power Authority	Unsecured	\$300.00
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
5 CONSOLIDATED WASTE SERVICES	32636	Commonwealth of Puerto Rico	Unsecured	\$1,520.00	Puerto Rico Electric Power Authority	Unsecured	\$1,520.00
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
6 CONSOLIDATED WASTE SERVICES	36194	Commonwealth of Puerto Rico	Unsecured	\$9,363.71	Puerto Rico Electric Power Authority	Unsecured	\$9,363.71
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Sixth Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
7 CONSOLIDATED WASTE SERVICES PO BOX 1322 GURABO, PR 00778	39392	Commonwealth of Puerto Rico	Unsecured	\$1,167.00	Puerto Rico Electric Power Authority	Unsecured	\$1,167.00
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
8 CONSOLIDATED WASTE SERVICES PO BOX 1322 GURABO, PR 00778	41401	Commonwealth of Puerto Rico	Unsecured	\$4,006.45	Puerto Rico Electric Power Authority	Unsecured	\$4,006.45
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
9 CONSOLIDATED WASTE SERVICES PO BOX 1322 GURABO, PR 00778	42267	Commonwealth of Puerto Rico	Unsecured	\$5,382.00	Puerto Rico Electric Power Authority	Unsecured	\$5,382.00
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
10 DOUBLE STATIONERY INC D/B/A THE OFFICE SHOP P O BOX 195497 SAN JUAN, PR 00919-5497	151597	Commonwealth of Puerto Rico	Unsecured	Undetermined*	Puerto Rico Electric Power Authority	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
11 ENVIRONICS ENGINEERING GROUP CORP P.O. BOX 29535 SAN JUAN, PR 00929	63950^	Commonwealth of Puerto Rico	Unsecured	\$1,190,864.12	Commonwealth of Puerto Rico Puerto Rico Electric Power Authority	Unsecured Unsecured	\$222,917.55 \$967,946.57
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that invoices totaling \$967,946.57 would reside, if at all, under Puerto Rico Electric Power Authority.							
^ Claim #63950 also contained on Exhibit A to the 372nd Omnibus Claims Objection for Modified Claims							
12 FRANQUI PORTELA, TERESA E HC 3 BOX 5085 GURABO, PR 00778	45783^	Commonwealth of Puerto Rico	Unsecured	Undetermined*	Puerto Rico Highways and Transportation Authority	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Highways and Transportation Authority.							
^ Claim #45783 also contained on Exhibit A to the 375th Omnibus Claims Objection for Claims to Be Disallowed							

\* Indicates claim contains unliquidated and/or undetermined amounts

## Exhibit A Proposed Order &amp; Schedule of Claims Page 8 of 11

## Three Hundred and Sixty-Sixth Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
13 GORDIAN, YOLANDA GUZMAN 71 EXT MARIO BRASCHI JUANA DIAZ, PR 00795	87996^	Puerto Rico Highways and Transportation Authority	Unsecured	\$30,000.00*	Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
Reason: Claimant identifies obligor as the Puerto Rico Highways and Transportation Authority when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Commonwealth of Puerto Rico.							
		^ Claim #87996 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims					
		Claim #87996 also contained on Exhibit A to the 375th Omnibus Claims Objection for Claims to Be Disallowed					
14 LOPEZ MALDONADO, EVELYN 12 CALLE 5E URB. RIO PLANTATION BAYAMON, PR 00961	141887	Commonwealth of Puerto Rico	Unsecured	\$275,000.00*	Puerto Rico Electric Power Authority	Unsecured	\$275,000.00*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
15 Luis Ramos Pagan PO Box 40177 SAN JUAN, PR 00940-0177	66017^	Commonwealth of Puerto Rico	Administrative	Undetermined*	Puerto Rico Highways and Transportation Authority	Administrative	Undetermined*
		Commonwealth of Puerto Rico	Unsecured	Undetermined*	Puerto Rico Highways and Transportation Authority	Unsecured	Undetermined*
		Subtotal		Undetermined*	Subtotal		Undetermined*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Highways and Transportation Authority.							
		^ Claim #66017 also contained on Exhibit A to the 375th Omnibus Claims Objection for Claims to Be Disallowed					
16 MORALES CORDOVA, KARIME PO BOX 40177 SAN JUAN, PR 00940-0177	60068^	Commonwealth of Puerto Rico	Unsecured	\$400.00*	Puerto Rico Highways and Transportation Authority	Unsecured	\$400.00*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Highways and Transportation Authority.							
		^ Claim #60068 also contained on Exhibit A to the 375th Omnibus Claims Objection for Claims to Be Disallowed					
17 ORLANDI GOMEZ, ANGEL M. HC-01 BOX 4301 ARROYO, PR 00714	169756^	Puerto Rico Highways and Transportation Authority	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant identifies obligor as the Puerto Rico Highways and Transportation Authority when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Commonwealth of Puerto Rico.							
		^ Claim #169756 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed					
		Claim #169756 also contained on Exhibit A to the 375th Omnibus Claims Objection for Claims to Be Disallowed					

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Sixth Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
18 PAGAN VEGA, JONATHAN HC 03 BOX 37686 MAYAGUEZ, PR 00680	36298	Commonwealth of Puerto Rico	503(b)(9)	\$200,000.00*	Puerto Rico Electric Power Authority	503(b)(9)	\$200,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*		Secured	Undetermined*
		Subtotal		\$200,000.00*		Subtotal	\$200,000.00*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							
19 POLANCO ESTRELLA, RAFAEL E. RENE ARRILLAGA URB. EL VEDADO 430 HOSTOS AVE SAN JUAN, PR 00918-3016	1306	Commonwealth of Puerto Rico	Unsecured	\$4,400,000.00*	Puerto Rico Electric Power Authority	Unsecured	\$4,400,000.00*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico but the Commonwealth of Puerto Rico was dismissed from the asserted litigation case. Any remaining liability would reside, if at all, with the Puerto Rico Electric Power Authority.							
20 POLANCO JORDÁN, YANITSZA MARIE RENE ARRILLAGA URB. EL VEDADO 430 HOSTOS AVE SAN JUAN, PR 00918-3016	40022	Commonwealth of Puerto Rico	Unsecured	\$4,400,000.00*	Puerto Rico Electric Power Authority	Unsecured	\$4,400,000.00*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico but the Commonwealth of Puerto Rico was dismissed from the asserted litigation case. Any remaining liability would reside, if at all, with the Puerto Rico Electric Power Authority.							
21 POLANCO RIVERA, JESUHAN RENE ARRILLAGA URB. EL VEDADO 430 HOSTOS AVENUE SAN JUAN, PR 00918-3016	40237	Commonwealth of Puerto Rico	Unsecured	\$4,400,000.00*	Puerto Rico Electric Power Authority	Unsecured	\$4,400,000.00*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico but the Commonwealth of Puerto Rico was dismissed from the asserted litigation case. Any remaining liability would reside, if at all, with the Puerto Rico Electric Power Authority.							
22 POLANCO RIVERA, NEILIANY RENE ARRILLAGA URB EL VEDADO 430 HOSTOS AVENUE SAN JUAN, PR 00918-3016	37391	Commonwealth of Puerto Rico	Unsecured	\$4,400,000.00*	Puerto Rico Electric Power Authority	Unsecured	\$4,400,000.00*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico but the Commonwealth of Puerto Rico was dismissed from the asserted litigation case. Any remaining liability would reside, if at all, with the Puerto Rico Electric Power Authority.							

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Sixth Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
23 RIVERA RIVERA, MOIRA GRUSHESKA RENE ARRILLAGA URB. EL VEDADO 430 HOSTOS AVE SAN JUAN, PR 00918-3016	38180	Commonwealth of Puerto Rico	Unsecured	\$4,400,000.00*	Puerto Rico Electric Power Authority	Unsecured	\$4,400,000.00*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico but the Commonwealth of Puerto Rico was dismissed from the asserted litigation case. Any remaining liability would reside, if at all, with the Puerto Rico Electric Power Authority.							
24 RODRIGUEZ FIGUEROA, JOHNNY 3535 N 8 ST. PHILADELPHIA, PA 19140	171052	Puerto Rico Sales Tax Financing Corporation (COFINA)	503(b)(9)	\$25,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00
Reason: Claimant identifies obligor as the Puerto Rico Sales Tax Financing Corporation (COFINA) when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.							
25 RODRIGUEZ ORTIZ, MARELYN PO BOX 40177 SAN JUAN, PR 00940-0177	71642^	Commonwealth of Puerto Rico	Unsecured	\$400.00*	Puerto Rico Highways and Transportation Authority	Unsecured	\$400.00*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Highways and Transportation Authority.							
^ Claim #71642 also contained on Exhibit A to the 375th Omnibus Claims Objection for Claims to Be Disallowed							
26 RODRÍGUEZ RIVERA, JUSTIN RENE ARRILLAGA URB. EL VEDADO 430 HOSTOS AVENUE SAN JUAN, PR 00918-3016	27399	Commonwealth of Puerto Rico	Unsecured	\$4,400,000.00*	Puerto Rico Electric Power Authority	Unsecured	\$4,400,000.00*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico but the Commonwealth of Puerto Rico was dismissed from the asserted litigation case. Any remaining liability would reside, if at all, with the Puerto Rico Electric Power Authority.							
27 ROMAN TORRES, MARLEEN PO BOX 40177 SAN JUAN, PR 00940-0177	71468^	Commonwealth of Puerto Rico	Unsecured	\$400.00*	Puerto Rico Highways and Transportation Authority	Unsecured	\$400.00*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Highways and Transportation Authority.							
^ Claim #71468 also contained on Exhibit A to the 375th Omnibus Claims Objection for Claims to Be Disallowed							
28 ROSA LABOY, LUZ MERCEDES HC #3 BOX 12905 YABUCOA, PR 00767-9782	179190	Commonwealth of Puerto Rico	Unsecured	\$15,000.00	Puerto Rico Electric Power Authority	Unsecured	\$15,000.00
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.							

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Sixth Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
29 TORO MARTINEZ, JOSE PO BOX 40177 SAN JUAN, PR 00940-0177	67146^	Commonwealth of Puerto Rico	Unsecured	\$400.00*	Puerto Rico Highways and Transportation Authority	Unsecured	\$400.00*
Reason: Claimant identifies obligor as the Commonwealth of Puerto Rico when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Puerto Rico Highways and Transportation Authority.							
30 TORRES GONZALEZ, EVELYN 2821 HAYES AVE CAMDEN, NJ 08105	173684	Puerto Rico Sales Tax Financing Corporation (COFINA)	Unsecured	\$90,000.00	Commonwealth of Puerto Rico	Unsecured	\$90,000.00
Reason: Claimant identifies obligor as the Puerto Rico Sales Tax Financing Corporation (COFINA) when the proof of claim and supporting documentation, show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.							
31 VALENTIN RUIZ, ALEX M HC-61 BOX 4769 TRUJILLO ALTO, PR 00976	5359^	Puerto Rico Highways and Transportation Authority	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Claimant identifies obligor as the Puerto Rico Highways and Transportation Authority when the proof of claim and supporting documentation, show that any liability would reside, if at all, under Commonwealth of Puerto Rico.							
TOTAL				\$ 28,251,536.28*	TOTAL		\$ 28,251,536.28*

\* Indicates claim contains unliquidated and/or undetermined amounts